Reply of Government.—A committee will be appointed to investigate and advise as to the desirability of legislation on this subject.

SUBJECT No. 19.

Amendment of the Municipal Regulation.

Mr. M. C. Rangaiengar, Mysore City Municipality.

Summary of discussion.—(1) Section 68 of the Municipal Regulation may be amended so as to show clearly the owner's liability for taxes. In the case of building leases granted by private persons the lessor may be made primarily responsible for the payment of the amount due.

(2) Also Section 82 of the Regulation may be amended so that the bill may be regarded as notice.

(3) A clause may be added in the Municipal Regulation so as to enable a municipality to recover from a person resident within its limits municipal taxes due to another municipality.

(4) The Regulation may be so amended as to make it possible for a person who has paid the tax on an animal or vehicle for a certain period in one municipality to be exempt from again paying the tax for the same animal or vehicle for the abovesaid period, if the person should remove to another municipality during that period.

(1) Mr. M. C. Rangiengar stated that the Regulation did not clearly explain the liability of house owners in respect of municipal taxes.

Asked whether there was any objection to recover taxes summarily, Messrs. Karnik Krishnamurti Rao and V. Raghavachar expressed themselves in favour of recovering such taxes as if they were land revenue; but Mr. Rangiengar said that he would reserve his opinion on the point as it required some consideration.

(2) Mr. Rangiengar said that the procedure laid down in Section 82 of the Municipal Regulation led to unnecessary delay in the recovery of municipal taxes as, in addition to the presentation of the bill, the service of notice had also been presented. There was no object in requiring this additional formality as the bill was in reality also a notice. He therefore requested that the section may be suitably amended.

(3) As regards representation (3) it was pointed out to Mr. Rangiengar that such cases as were referred to by him were very few and that the analogy of similar procedure in regard to the recovery of land revenue due in one taluk by the authorities of another did not apply, as different municipalities had no sort of inter-relation with one another.

Reply of Government.—(1), (2) and (3)—The Municipal Councils may be moved to propose the necessary amendments and on receipt of their resolution, they will be considered.

Regarding representation (4) Government observed that such cases as were referred to by Mr. Rangaiengar must be very rare and that no amendment was necessary as the municipal councils were empowered to frame rules.

SUBJECT No. 20.

Amendment of the Land Revenue Code.

Messrs. S. Ramanna, Hassan Municipality; M. Lakshmiharasimhachar, Hassan Taluk; K. Shankaranarayana Rao, Shimoga Municipality; S. R. Balakrihna Rao, Nagar Sabha; Revanasiddaiya, Honnali Taluk; Veene Rangaswamiengar, Seringapatam Taluk; and B. Narasinga Rao, Seringapatam Municipality.

Summary of discussion.—(*a*) Under Section 310 A of the Civil Procedure Code, civil courts set aside sales when applications are made by persons interested in the property sold on their depositing in court the decree amount with 5 per cent interest, if applications are made within 30 days. A similar section may be introduced into the Land Revenue Code, so as to prevent fraudulent sales and unnecessary litigation and to put an end to a number of unnecessary complications occurring in almost all sales for arrears of revenue.

(*b*) In the case of lands sold for arrears of revenue, the Revenue Law provides that the party who is declared to be the purchaser should deposit immediately twenty-five per cent on the amount of his bid, the balance being paid before sunset of the 15th day from that on which the sale takes place. Owing to non-confirmation of such sales in the majority of cases for some reason or other, the purchase money is being returned to the party concerned. This has caused much inconvenience and loss. It is therefore prayed that orders may be issued to recover the remaining amount of the purchase money only after intimation is given to the parties of the confirmation of the sale.

(*a*) Several members spoke in favour of enacting a section in the Land Revenue Code analogous to Section 310 A of the Code of Civil Procedure on the ground that it would prevent fraudulent sales of immoveable property. Mr. A. Annaiya Pandit said that the rate of interest to be paid by the defaulter in such cases might even be raised to ten per cent. The Dewan desired to know the opinion of the members of the Assembly interested in or having experience of the collection of Land Revenue. In response, Mr. Venkataramaiya of Manjarabad stated that, as it was, it is very difficult to make prompt collections of revenue as an elaborate and tedious procedure had to be adopted before immovable property could be brought to sale; that, even when sales were held, frequently they were defeated by collusion and fraudulent combination among the villagers; that people did not readily come forward to bid at auction sales as their confirmation by the proper authorities took a very long time; and that, if the confidence in such sale